Value chains[1] of domestic enterprises in 2023

26.06.2025

18.8%

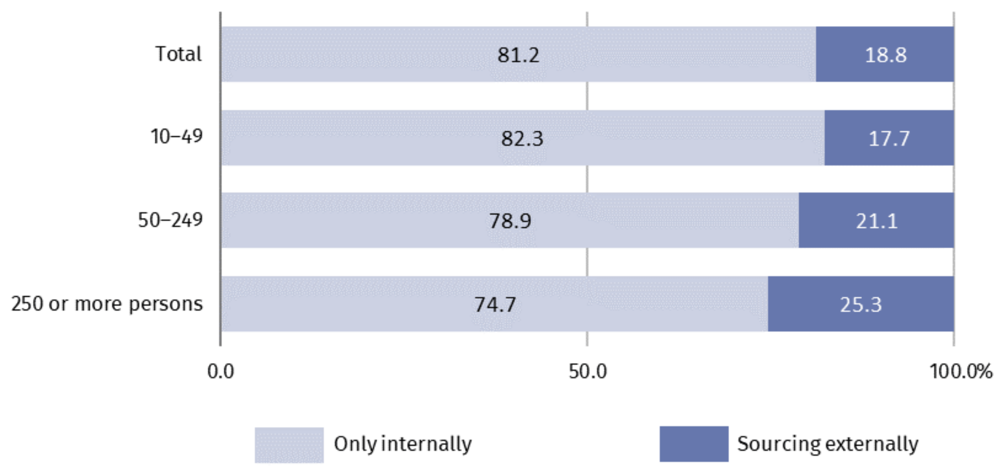
of enterprises outsourced business functions at the end of 2023

At the end of 2023, most (81.2%) of the surveyed enterprises with 10 or more persons employed performed business functions[2] only internally in own enterprise. The phenomenon of external sourcing concerned 18.8% of the surveyed enterprises, most of which (87.9%) contracted out functions only to other domestic enterprises. Business functions abroad were contracted out mainly to European Union countries.

Place of performance of business functions

At the end of 2023, four-fifths (49 689) of the surveyed enterprises (legal entities) with 10 or more persons employed performed business functions entirely within the enterprise, and one-fifth (11 528) sourced functions externally to be performed completely or partially to others units. Compared to 2022, this structure has changed slightly – the percentage of enterprises outsourcing activities to other entities decreased by 2.5 percentage points.

Chart 1. Structure of the surveyed enterprises by size class and place of function performance in 2023



Functions were most often outsourced by large enterprises – a quarter of these entities used external services in 2023.

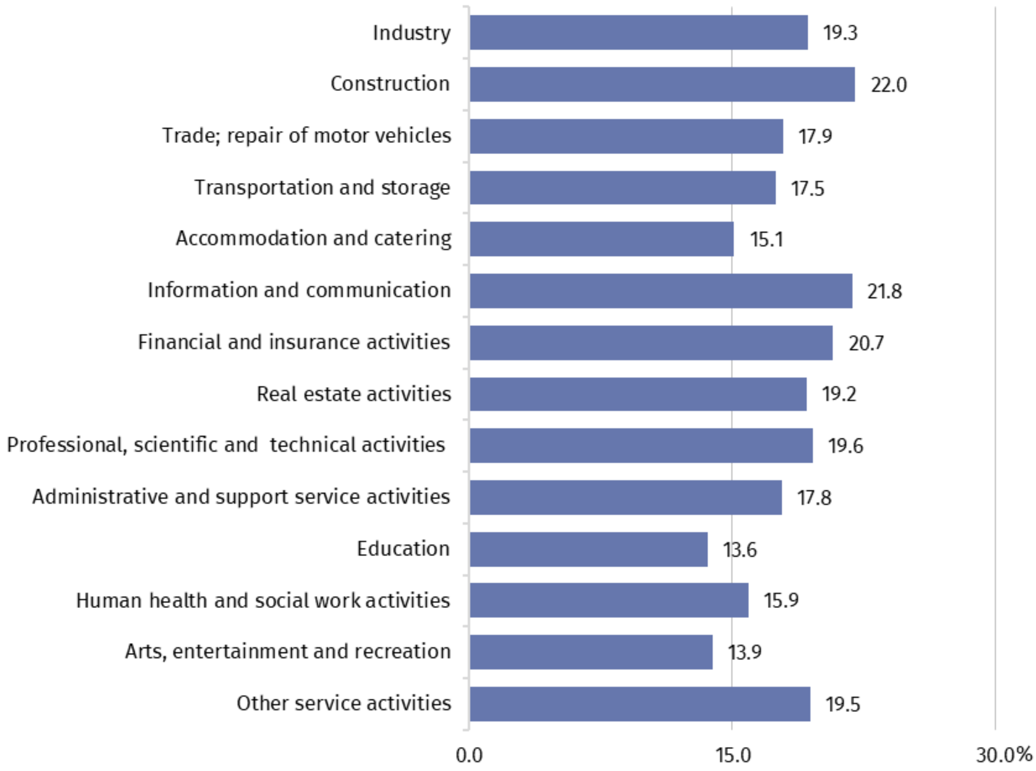
In 2023, functions were performed externally more often by large enterprises (with 250 or more persons employed) – 25.3% of entities belonging to this size class, and less frequently by medium-sized enterprises (with 50–249 persons employed) – 21.1% and small (with 10–49 persons employed) – 17.7%. In 2022 these shares were: 29.9%, 24.9%, 19.6%, respectively.

[1] Value chains are sequences of activities undertaken by enterprises to develop, manufacture, sell and deliver products to final customers and to provide after-sales services.

[2] Business function is a set of tasks that an enterprise must carry out on a regular basis in order to bring goods or services to market. These tasks may be performed internally by an enterprise or sourced externally.

Enterprises owned by domestic capital sourced functions externally slightly less frequently (17.8%) than enterprises owned by foreign capital (24.8%). Depending on legal form of enterprises, legal persons performed functions externally more often (20.3%) than natural persons (15.5%).

Chart 2. Share of enterprises sourcing externally business functions by NACE sections in 2023



In 2023, the implementation of functions was most often entrusted to external entities by enterprises from construction and information and communication sections

In terms of location of the surveyed enterprises, the share of enterprises sourcing functions externally differed slightly in particular voivodships. The performance of functions was sourced externally more often by enterprises located in the following voivodships: Pomorskie (21.7%), Mazowieckie (21.6%), Zachodniopomorskie (20.2%). Enterprises from the Świętokrzyskie and Podlaskie Voivodship performed all functions entirely on their own more often than entities from other voivodships (84.1% and 83.8% respectively).

Activities performed internally by enterprises

At the end of 2023, as in the previous year, the surveyed enterprises most often performed on their own functions related to management and administration (in 81.4% of the surveyed enterprises), marketing, sales and after-sales services (58.9%) and production (52.1%). In total, more than two thirds (3 509.2 thousand people) of the total number of persons employed in the surveyed enterprises were involved in the implementation of these functions. The least frequently performed internally functions by the surveyed units were engineering and related technical services (in 14.1% of the surveyed enterprises), information and communication technology (12.6%) as well as research and development (5.8%). These functions also involved the smallest number of persons employed.

At the end of 2023, the most frequently performed function within enterprises was management and administration and the least frequently – research and development

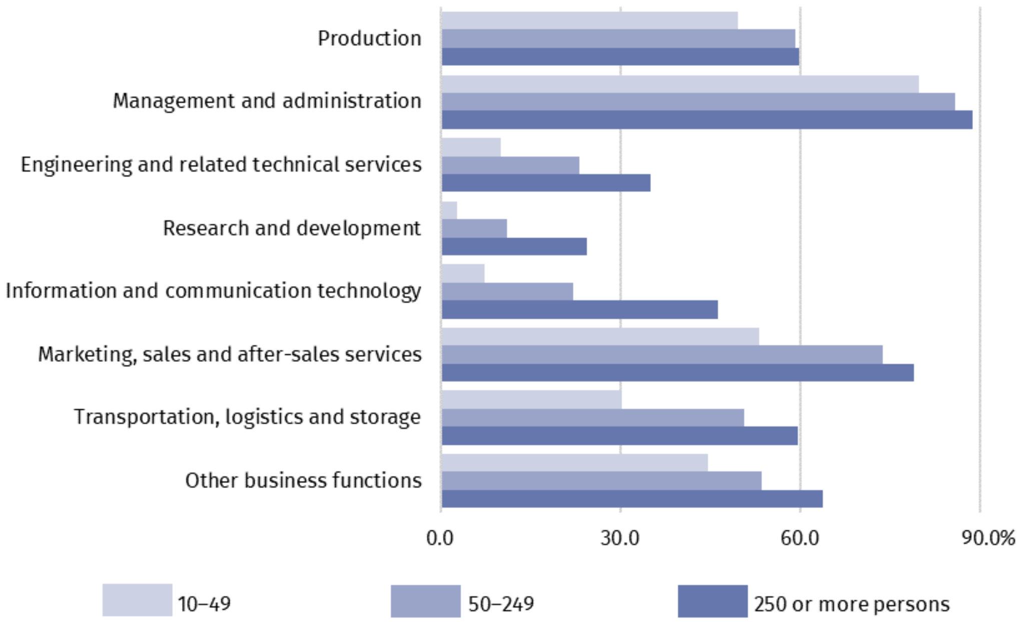
Table 1. Enterprises and persons employed by business function (as of 31 December 2023)

Business functions	Number of enterprises performing functions[a]	Number of persons employed in functions	
		in absolute number	in %
Total	61 217	5 364 075	100.0
Production	31 878	1 889 700	35.2
Management and administration	49 847	651 810	12.2
Engineering and related technical services	8 644	196 855	3.7
Research and development	3 529	66 349	1.2
Information and communication technology	7 738	186 101	3.5
Marketing, sales, and after-sales service	36 031	967 659	18.0
Transport, logistics and storage	22 122	582 250	10.9
Other business functions[b]	29 134	823 346	15.3

a Due to the possibility of performing many functions within the enterprise, the functions do not add up to the "total" value. b Includes inter alia facility management, repair and maintenance services and other services.

Large enterprises more often than entities from other size classes indicated internal implementation of the information and communication technology function (46.3% compared to 12.6% in total) and the research and development function (24.5% compared to 5.8% in total).

Chart 3. Percentage of surveyed enterprises in each size class by type of functions performed internally in 2023



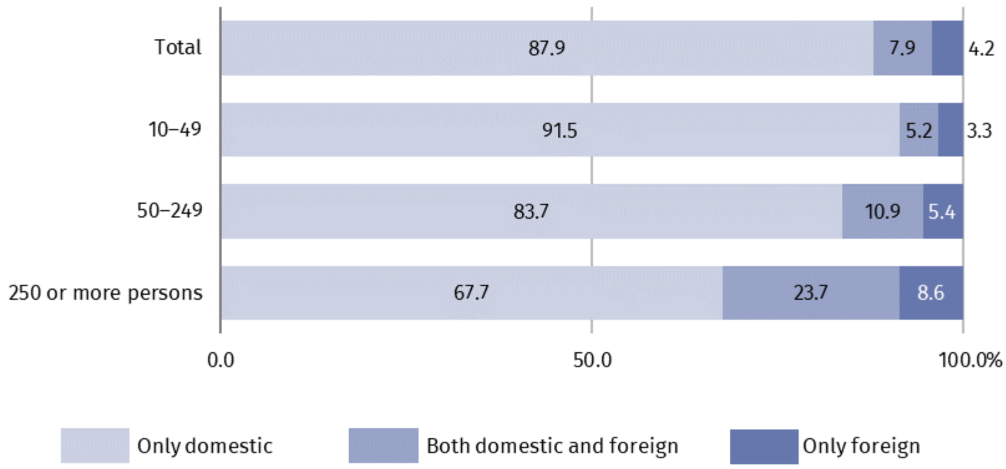
Enterprises with foreign capital more often than enterprises owned by domestic capital indicated internal performance of the information and communication technology function (31.1% versus 9.6%) and the research and development function (12.7% versus 4.6%).

Directions of sourcing selected activities

Out of 11 528 surveyed enterprises, which sourced functions externally completely or partially at the end of 2023, the vast majority (87.9%) indicated only other domestic enterprises as the place of performing the functions. 7.9% of the surveyed entities used the support of both domestic and foreign enterprises, while 4.2% of the entities outsourced the implementation of functions exclusively to foreign enterprises. Compared to 2022, this structure has changed slightly (by −0,1 percentage points, −1,2 percentage points, +1,3 percentage points respectively).

Among enterprises outsourcing business functions at the end of 2023, the vast majority (87.9%) performed them only in other domestic enterprises

Chart 4. Structure of enterprises sourcing functions externally by size class and place of sourcing in 2023



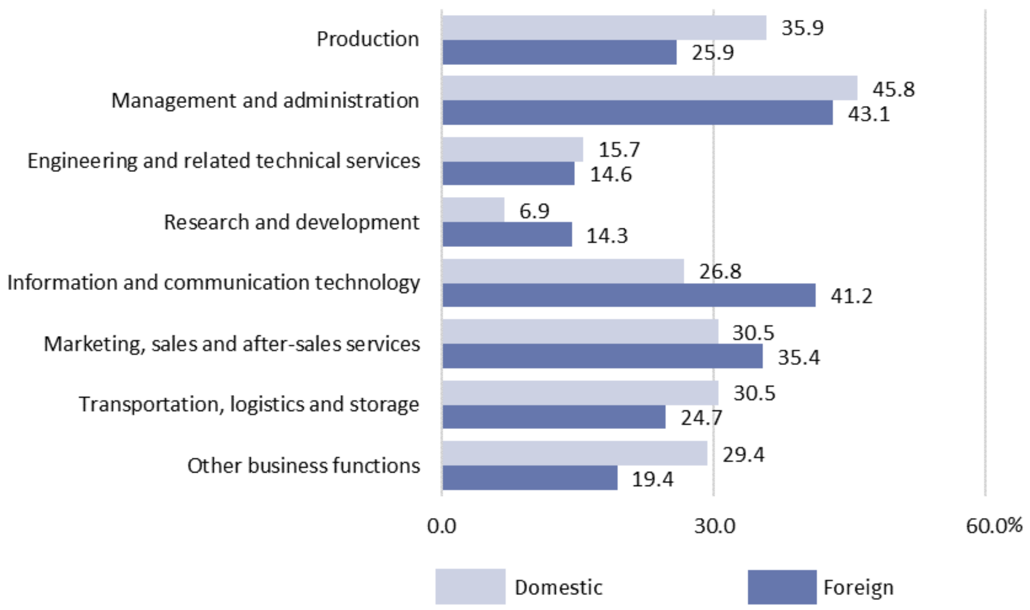
Large enterprises more often than entities from other size classes contracted functions to foreign entities, i.e. in Poland and abroad or only abroad (a total of 32.3% of entities within this size class) – increase compared to 2022 by 0.2 percentage points. A similar situation occurred in the case of legal persons, which sourced functions externally to foreign entities more than 3-times more often than natural persons (14.6% compared to 4.6%).

Enterprises with foreign capital accounted for 60.8% of all enterprises commissioning functions abroad.

Activities abroad were more often commissioned by enterprises from the information and communication section (23.0% of entities within this section), financial and insurance activities (18.7%) and manufacturing and professional, scientific and technical activities (15.0% each).

The place of performance of business functions outside Poland was most often chosen by enterprises located in the Mazowieckie Voivodship (a total of 17.6% of enterprises from this Voivodship), Lubuskie (14.4%) and Dolnośląskie (13.7%), and the least frequently enterprises from the Warmińsko-Mazurskie (7.1%) and Lubelskie (7.2%) voivodships.

Chart 5. Percentage of enterprises sourcing business functions externally by type of function and place of sourcing 2023



Information and communication technologies, research and development and marketing, sales and after-sales services were more often sourced abroad than domestically in 2023

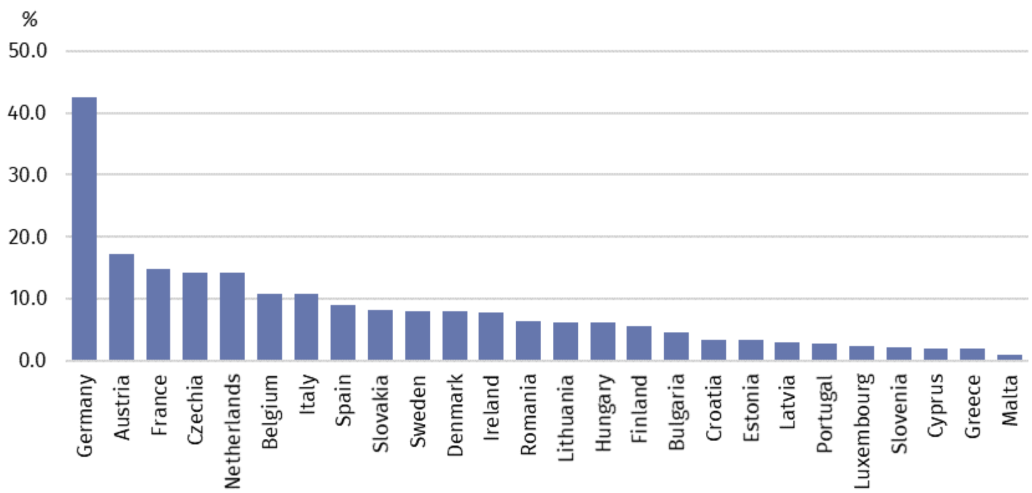
Taking into account the type of business function, in 2023 other domestic enterprises were most often contracted out with tasks related to management and administration and production. Functions outsourced within the country were performed slightly more often by related enterprises, i.e. within the same enterprise group.

Outside Poland, tasks related to management and administration were mainly performed, as well as activities in the field of information and communication technology and marketing, sales and after-sales services. Functions sourced externally abroad were mostly performed by other related enterprises, i.e. belonging to the same enterprise group.

Among the total of 1 394 enterprises commissioning business functions abroad at the end of 2023, the largest percentage of enterprises (96.1%) indicated European enterprises as the place of performance of functions, including 87.0% enterprises from the European Union. Compared to 2022, these shares changed only slightly – by +0.9 percentage points and –0.8 percentage points, respectively.

The overwhelming majority (87.0%) of enterprises commissioning business functions abroad at the end of 2023 indicated enterprises from the European Union as the place of performance of the function

Chart 6. Percentage of enterprises sourcing business functions externally by the European Union countries in 2023



Germany (42.5%), Austria (17.3%) and United Kingdom (15.8%) were the most frequently mentioned country of performing functions abroad. Among countries outside Europe, most functions were performed in the United States and Canada (13.6%). In the countries of the Visegrad Group, functions were performed by 20.2% of all enterprises commissioning activities abroad (14.3% in the Czechia, 8.2% in Slovakia, 6.2% in Hungary).

Table 2. Percentage of enterprises sourcing business functions externally abroad by selected areas in 2023

Business functions	Total	Europe	United States and Canada	China	India
	in %				
Production	100.0	93.9	4.2	5.5	1.4
Management and administration	100.0	93.7	13.8	0.8	4.5
Engineering and related technical services	100.0	93.6	12.7	2.9	3.4
Research and development	100.0	91.0	11.0	1.5	2.5
Information and communication technology	100.0	92.2	16.3	0.2	4.2
Marketing, sales and after-sales service	100.0	96.2	10.5	1.8	2.2
Transport, logistics and storage	100.0	98.8	4.6	3.8	1.2
Other business functions	100.0	94.8	10.4	3.0	3.3

Moving activities abroad

Moving activities to other enterprises is a long-term strategic decision for a company, and the movement itself is usually a process that takes place over a period of more than one year.

In the years 2021–2023, 185 of the surveyed enterprises totally or partially moved at least one business function previously performed internally to other enterprises located abroad, and 235 were considering such a possibility.

Large enterprises were slightly more likely to decide to relocate their activities abroad – 40.0% (compared to 31.9% for medium-sized entities and 28.1% for small ones). Small enterprises constituted the largest group (over 70%) among entities that considered relocation of selected activities in the surveyed period.

Enterprises with foreign capital constituted the majority of those that decided to outsource their functions to other foreign enterprises (81.6%). Enterprises owned by domestic capital were among those that considered such a decision but ultimately decided not to outsource (80.4%). Considering the legal form, the vast majority of companies that relocated activities were legal persons (97.8%).

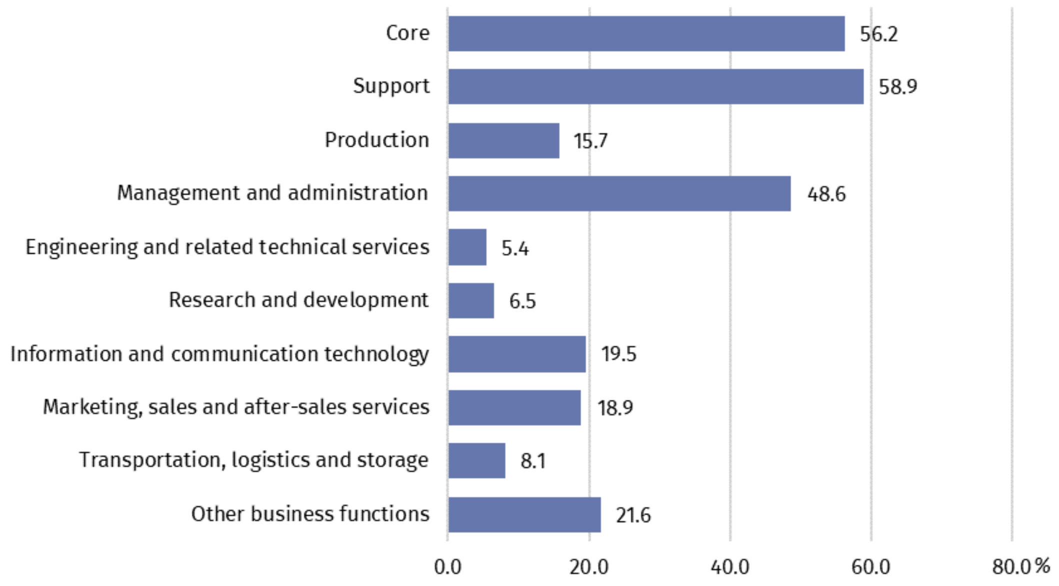
Enterprises with foreign capital constituted the majority of those that decided to outsource their functions to other foreign enterprises in the years 2021–2023 (81.6%)

Service enterprises were almost 1.5 times more likely to decide to outsource selected business functions abroad than industrial and construction entities.

The surveyed entities that decided to move business functions to other foreign enterprises in the period 2021–2023 (185 entities) outsourced functions related to support activities slightly more often than the core activity (58.9% against 56.2%). The most frequently relocated function was management and administration (48.6%), both for enterprises conducting industrial and construction activities (41.3%) and for services (53.6%).

The vast majority of enterprises (87.6%) moved business functions within their enterprise group, while 20.5% moved business functions to other enterprises.

Chart 7. Percentage of companies moving business functions abroad in 2021–2023 by type of function

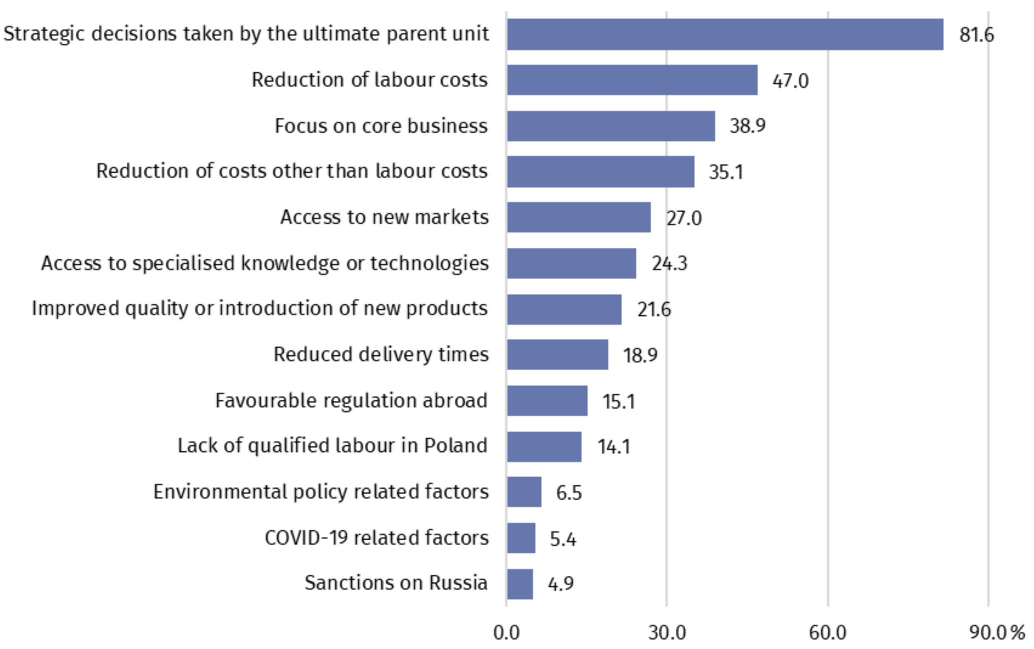


The most frequently moved business function in the years 2021–2023 was management and administration – it was moved totally or partially by 48.6% of analysed enterprises moving activities abroad

The preferred destination for relocating business functions were European Union countries (for 63.2% of enterprises). Countries other than the EU were chosen by 50.3% of enterprises, most often India (25.9%). European Union countries were particularly preferred in the case of moving engineering and related technical services and research and development functions.

As a result of moving entire or part of business functions abroad, a total of 3 285 jobs previously associated with the implementation of these functions were reduced in the years 2021–2023. Of these jobs, 30.1% (989) were positions requiring high professional qualifications. 321 new jobs were created in place of the liquidated ones, of which 53.6% (172) concerned positions requiring high qualifications.

Chart 8. Percentage of enterprises moving business functions abroad in 2021–2023 by motivation factors

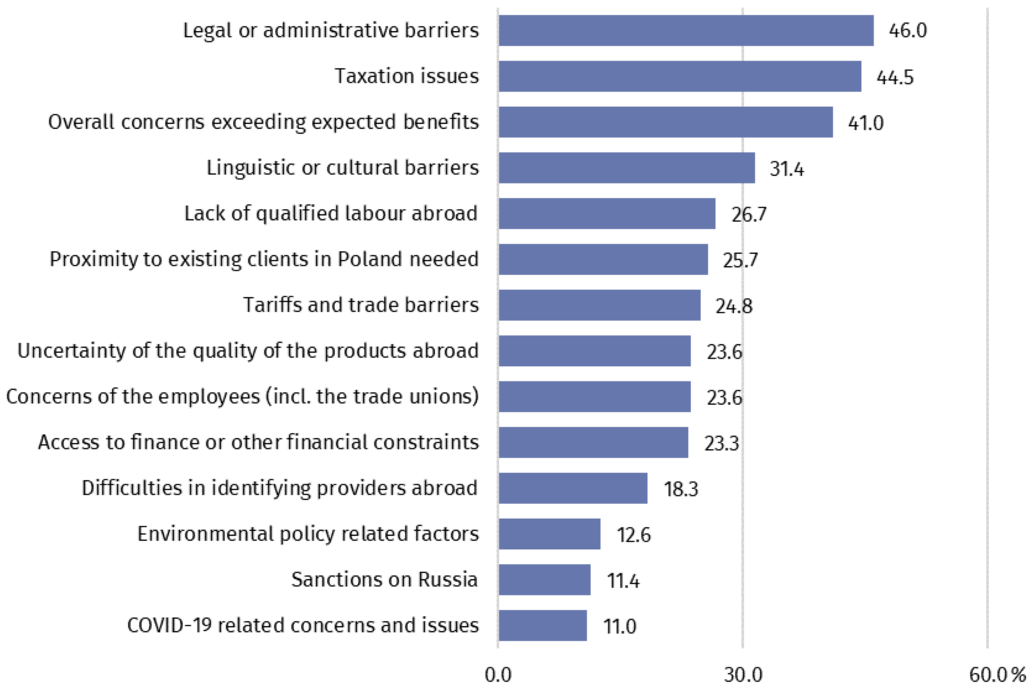


The factor that most often motivated to move functions abroad in the years 2021–2023 was the strategic decision made by the ultimate parent entity in the enterprise group

The factor that had the greatest influence on moving business functions abroad in the period under review was the strategic decisions made by the ultimate parent entity (the socalled "group head"). Over 80% of enterprises indicated it as very or moderately important. Other significant factors included the desire to reduce labour costs and other types of costs (47.0% and 35.1%, respectively), as well as the need to focus on the company's core business (38.9%).

The most significant barriers preventing enterprises from moving or encountered after moving activities abroad included legal or administrative barriers, taxation issues and overall concerns exceeding the expected benefits – each of these was indicated as very or moderately important by over 40% of the surveyed enterprises.

Chart 9. Percentage of enterprises considering mevement or moving business functions in 2021–2023 by barriers



Global supply chains of domestic enterprises

International trade of domestic enterprises may include both the exchange of finished products as well as trade of intermediate goods for needs of other stages of production (business functions).

Of all the surveyed enterprises, 12 526 purchased goods or materials directly from entities located abroad in 2023, and 10 512 supplied them to foreign buyers[3].

In both groups, around 90% of entities were industrial and trade enterprises.

Enterprises from the manufacturing section participated in international exchange to the greatest extent – 36.0% of the entities covered by the survey from this section purchased goods or materials abroad, and 40.0% of entities sold them. In terms of the size of the enterprise, the greatest involvement was shown by large enterprises (58.1% of the entities covered by the survey from this size class made purchases abroad, and 47.3% sold abroad).

Raw materials used in the process of their own production process were most often purchased from foreign contractors (this concerned 45.5% of the analysed enterprises purchasing abroad), and finished goods of their own design were least often purchased from foreign contractors (6.9% of the analysed enterprises).

[3] The information concerns enterprises with the annual purchase or supply value of a certain type of goods or materials exceeding EUR 100 000 in 2023.

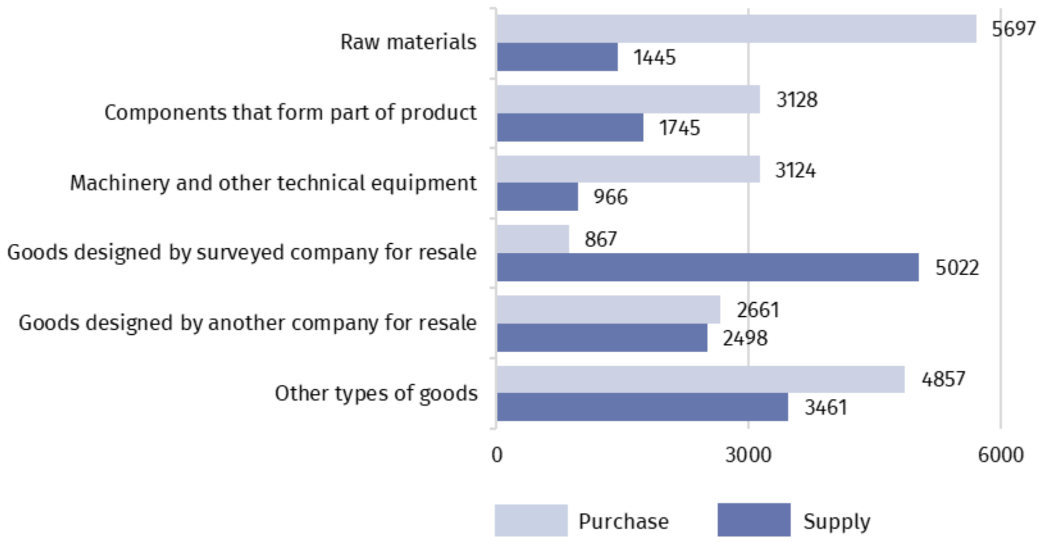
Raw materials used in the process of their own production were most often purchased from foreign contractors (this concerned 45.5% of the analysed enterprises purchasing abroad), and finished goods of their own design were least often purchased from foreign contractors (6.9% of enterprises).

Sales to foreign contractors most often concerned goods designed by surveyed enterprise (47.8% of enterprises supplying abroad), and least often machinery and other technical equipment used by foreign customers (9.2% of enterprises).

Components that form part of product were the subject of transactions for 25.0% of the analysed enterprises making purchases abroad and for 16.6% of those making sales abroad.

Raw materials were most often purchased from foreign contractors (45.5% of the enterprises purchasing abroad), while supplying to foreign contractors most often concerned goods designed by surveyed enterprise (47.8% of enterprises supplying abroad)

Chart 10. Number of enterprises purchasing or supplying goods or materials abroad in 2023



In 2023, in all types of goods, the number of enterprises purchasing abroad predominated. Only in the case of final goods designed by surveyed companies there was a more than 5-fold advantage in the number of enterprises selling abroad.

A significant difference in the exchange balance also occurred in the case of raw materials, for which the number of enterprises purchasing abroad was 4-times higher than the number of enterprises supplying them from abroad. In the case of machinery and other technical equipment, the advantage of entities purchasing over supplying was more than 3-fold, and in the case of components that form part of product almost 2-fold.

The most common direction of purchases and supplies of goods was the European Union countries. Goods or materials from the Member States were imported by 92.4% (11 576) of the analysed enterprises purchasing abroad, while they were exported by 95.7% (10 062) of the analysed enterprises supplying abroad. Contractors from the European Union Member States were the most common supplier and buyer for all analysed types of goods or materials.

Of all the surveyed enterprises, 7 468 in 2023 purchased services directly from enterprises located abroad, and 8 229 supplied services abroad[4].

In terms of the type of business activity, services were most often ordered by enterprises from the information and communication section (32.8% of the entities covered by the survey belonging to this section) and financial and insurance activities (22.4%), and least often by enterprises belonging to the human health and social work activities (1.7%) and education

[4] The information concerns enterprises with the annual purchase or supply value of a certain type of services exceeding EUR 100 000 in 2023.

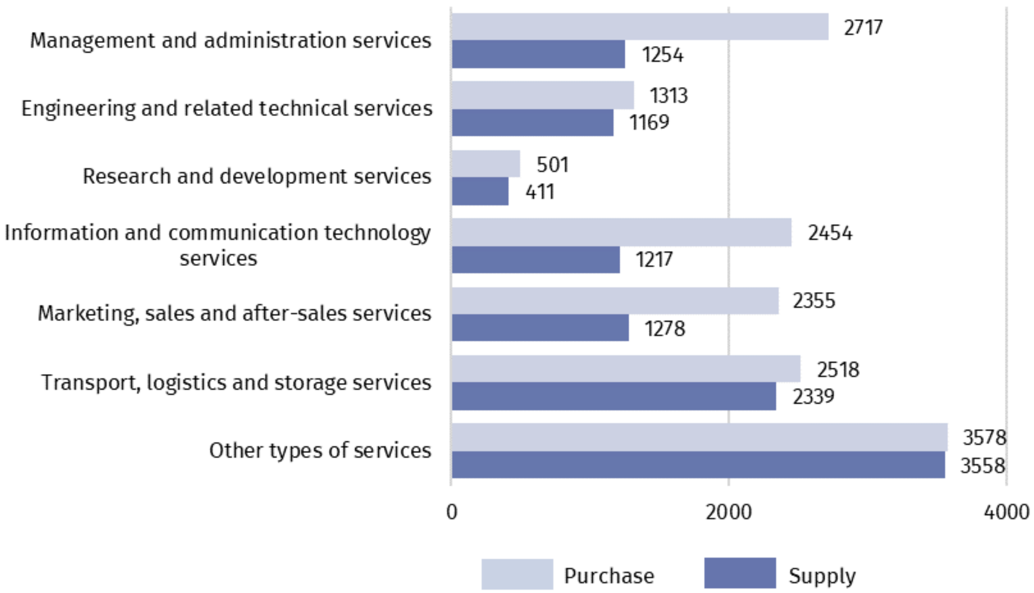
(2.1%) sections. Taking into account the size of the enterprise, as in the case of goods, these were most often large entities (55.4% of all surveyed entities from this size class).

Services were most often sold by enterprises from the information and communication section (45.3% of the entities covered by the survey belonging to this section) and professional, scientific and technical activities (26.4%), and least often from the human health and social work activities (1.0%) and education (1.5%) sections.

In 2023, services abroad were most often supplied by enterprises from the information and communication section (45.3% of the entities covered by the survey belonging to this section) and professional, scientific and technical activities (26.4%)

The most frequently ordered services were other types of services (47.9% analysed enterprises purchasing services abroad) and management and administration services (36.4% enterprises), and the least frequently ordered were research and development services (6.7% enterprises) and engineering services and related technical services (17.6% enterprises).

Chart 11. Number of enterprises purchasing or supplying services abroad in 2023



Almost 30% of enterprises supplying services were located in the Mazowieckie Voivodship. The highest percentage of companies from this voivodship was recorded in the case of supplying management and administration services (44.8%), marketing, sales and after-sales services (44.0%) and information and communication services (39.7%).

Table 3. Percentage of enterprises purchasing or supplying services by location of foreign business partner in 2023

Services		Total	European Union	Rest of Europe	Rest of the world
		%			
Management and administration services	Purchase	100.0	86.1	25.0	16.6
	Supply	100.0	84.2	40.0	27.6
Engineering and related technical services	Purchase	100.0	90.9	25.6	23.3
	Supply	100.0	89.1	33.4	29.3
Research and development services	Purchase	100.0	88.6	26.9	27.3
	Supply	100.0	71.8	36.3	40.1
Information and communication technology services	Purchase	100.0	87.9	32.9	33.9
	Supply	100.0	78.0	46.0	45.2
Marketing, sales and after-sales services	Purchase	100.0	92.0	31.8	27.0
	Supply	100.0	88.3	35.9	27.0
Transport, logistics and storage services	Purchase	100.0	94.3	32.8	25.3
	Supply	100.0	96.2	40.5	23.6
Other types of services	Purchase	100.0	92.6	32.9	29.5
	Supply	100.0	92.5	31.3	25.8

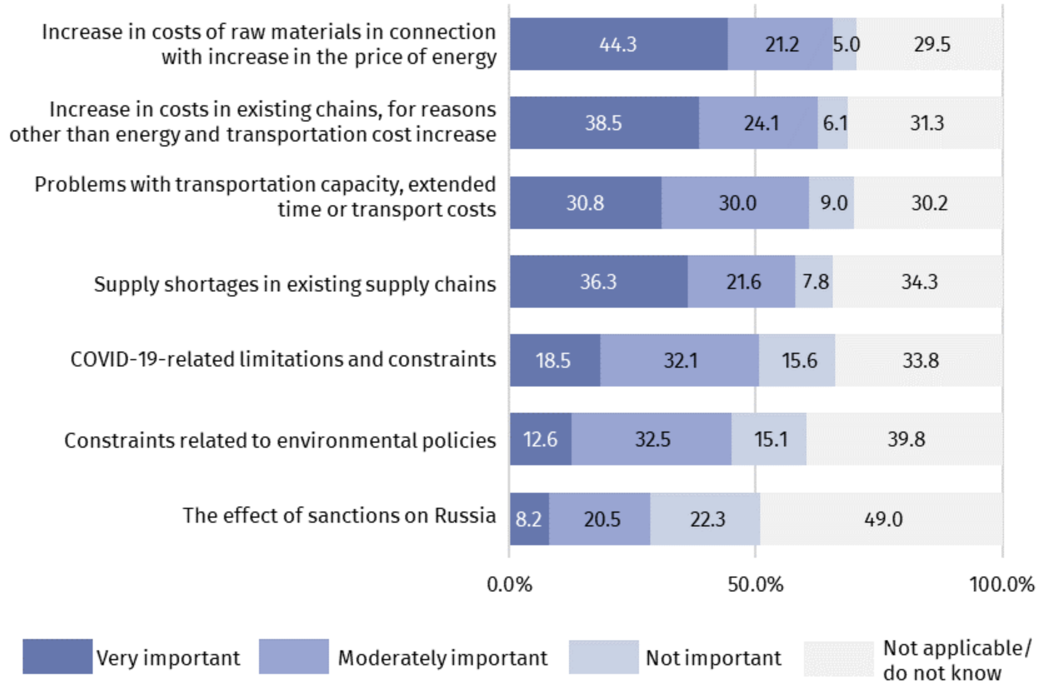
Factors influencing the organization of activities and global supply chains of domestic enterprises

The years 2021–2023 were characterised by global challenges that also affected domestic enterprises and the reorganisation of their previous strategies.

Of all the surveyed enterprises, 19 665 participated in global supply chains or organised activities on an international scale, of which 77.0% considered at least one of the indicated constraints as very or moderately important. Economic and technical factors were reported much more often as obstacles to the organisation of global supply chains than regulatory factors. The biggest challenge was the increase in the cost of raw materials in connection with increase in the price of energy, as well as the increase in the cost of raw materials, intermediate and final goods in existing supply chains, other than those in connection with increase of energy and transportation costs – they were marked as very or moderately important by 65.5% and 62.7% of the analysed enterprises, respectively. On the other hand, restrictions related to the imposition of sanctions on Russia and related to environmental policies were indicated as significant factors disrupting participation in international supply chains in 2021–2023 by 28.7% and 45.0% of enterprises, respectively.

The increase in the cost of raw materials in connection with increase in the price of energy was the biggest constraint for domestic enterprises in the organisation of global supply chains in years 2021–2023

Chart 12. Percentage of enterprises reporting constraints in the organisation of international supply chains in 2021–2023

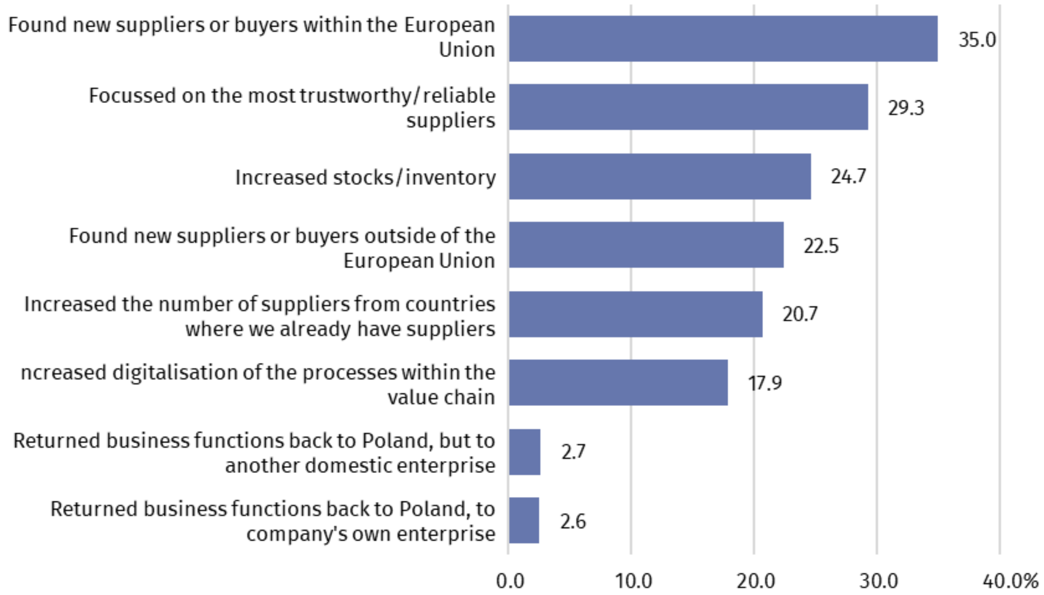


Restrictions related to increasing costs, transport problems and supply shortages were most often felt by enterprises operating in the manufacturing. Sanctions imposed on Russia were most often a challenge for enterprises in the transport and storage sector, restrictions related to COVID-19 for entities in the other service activities sector, and restrictions related to environmental protection policies for the water supply; sewerage, waste management and remediation activities sectors.

In order to overcome the restrictions encountered, in the years 2021–2023 more than half (56.1%) of the analysed enterprises carried out at least one type of reorganisation of participation in international supply chains or changes in the organisation of their activities. Considering the size of the enterprise, this percentage was the highest for large enterprises (63.5% of entities in this size class). For medium-sized and small enterprises, it was at the level of 58.7% and 52.6%, respectively.

The most frequently indicated type of reorganisation was finding new suppliers or buyers within the European Union – 35.0% of the analysed enterprises applied it to a very large or medium extent, as well as focusing on the most trustworthy/reliable suppliers by reducing the total number of suppliers or the number of orders from other suppliers (29.3%). The least frequently introduced changes in the organisation of activities were the relocation of business functions back from abroad to Poland to own (2.6%) or another domestic enterprise (2.7%).

Chart 13. Percentage of enterprises reporting reorganisation of global supply chains or changes in activities organisation in 2021–2023



The most frequently indicated type of reorganisation was finding new suppliers or buyers within the European Union (35.0%)

Finding new suppliers in the European Union, increasing the number of suppliers from countries of current suppliers and focusing on the most trustworthy/reliable suppliers were most often reported by companies operating in the field of manufacturing and transport and storage. Finding new suppliers outside the EU and increasing stocks/inventories were more often indicated than in other sections by entities from manufacturing and trade and repair of motor vehicles. Digitalisation of business processes was most often increased by companies classified as other service activities, and changes in the organisation of activities, i.e. relocating business functions back from abroad to Poland – by entities operating in the arts, entertainment and recreation section.

In the case of quoting data from Statistics Poland, please include the information: "GUS data source", and in the case of publishing calculations made on the basis of data published by Statistics Poland, please include the information: "Own study based on the data of Statistics Poland".

The data presented in this study concern 61 217 enterprises (defined as a one legal unit) with 10 or more persons employed, whose predominant type of activity is classified into the following sections according to the Polish Classification of Activities (NACE Rev.2): B, C, D, E, F, G, H, I, J (excluding cultural institutions with legal personality), K (excluding banks, cooperative savings and credit unions, insurance institutions offices and brokerage houses, investment companies and funds as well as pension companies and funds), L, M, N, P (excluding universities), Q (excluding independent public health care institutions), R (excluding other cultural institutions with legal personality), S (excluding section 94).

The study of global value chains has been conducted at Statistics Poland since the reference year 2020. Results of the study allows for analysis of the value chains of domestic enterprises, i.e. actions taken by entities to develop, produce, sell and deliver products to the customer. The study for 2022 covered an additional group of natural persons conducting business activity, which made it possible to enrich the analysis with an additional criterion according to the legal form of enterprises. In 2023, the survey was expanded to include additional variables, obtained on a three-year cycle, covering detailed data on the moving business functions abroad, participation in global supply chains, as well as factors influencing the organisation of activities and global supply chains of domestic enterprises.

Moving business functions abroad includes the process of moving business functions, totally or partially, to another enterprise located abroad (also a foreign branch or establishment), in the period from the beginning of 2021 to the end of 2023, which prior to being moved were carried out totally or partially in the surveyed enterprise. Moving the business function results in reduction of activity in surveyed enterprise. Information on participation in global supply chains includes enterprises whose total annual value of purchases or sales in 2023 of a given type of goods or materials or services directly from enterprises located abroad exceeded EUR 100 000.

If the study refers to a group of natural persons, it should be understood that it is presented together with persons who operated within the framework of companies established under an agreement concluded on the basis of the Civil Code (civil partnerships). It was also assumed that the group of entities with legal personality (legal entities) is presented together with organisational units without legal personality.

An enterprise with foreign capital is an enterprise, that has foreign unit among its shareholders (also minor).

The study uses a classification of business functions. The following eight functions are distinguished:

- Production (covers agriculture, forestry, hunting and fishing, production, processing and assembly, energy and raw material extraction, energy production, construction);
- Management and administration;
- Engineering and related technical services;
- Research and development;
- Information and communication technology (covers information technology services, software programming, IT system installation, maintenance, help desk services, telecommunication);
- Marketing, sales and after-sales services;
- Transportation, logistics and storage;
- Other business functions (covers facility management, maintenance and repair services and other services).

For the purposes of analysis, additional groupings were made in relation to the applicable classification division, including the following sections within the term “Industry”: B (Mining and quarrying), C (Manufacturing), D (Electricity, gas steam and air conditioning supply), E (Water supply; sewerage, waste management and remediation activities).

The source of data for this study was information obtained in the Statistics Poland study on the SP form – Annual enterprise survey and SR – Report on the organisation of the enterprise’s activities.

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